---"Series of 1897"- SNUFF - 458 x 19 mm. - "OVER *40%* MOISTURE" ---

--- RS-58 - 20 Pounds - recess printed in BLACK ink ---

--- coarse roulette - on horizontal mesh wove - with 4½ mm. red controls ---

--- with the 24 mm. "AMERICAN BANK NOTE CO. OTTAWA" **imprint - scanned at 35% scale ---**

Budget of 1891	SNUFF "Not more than 40% moisture"	- 25¢ per pound
	SNUFF "Over 40% moisture"	- 18¢ per pound
	SNUFF "Over 40% moisture" & less than 5 pounds	- 25¢ per pound

The *over 40% moisture* strips represents an *excise duty* of $3.60 per twenty pound package.

Budget of 1908 dropped the moisture specification, and decreased the *excise duty* on SNUFF to 5¢ per pound thus $1.00 on a twenty pound package.

--- over 40% moisture ---

★**RS-58 SP** - 20 pounds, black, coarse roulette, on horizontal mesh wove, control number **012045**, stamped ***Sample*** twice in purple script

012045★	RS-58 SP	20 pounds, coarse roulette, on horizontal mesh wove, stamped ***Sample*** twice

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--- 20 Pounds - Die Proof [CANADA - F - 82 **] - recess printed in black ink ---**

--- inscribed "OVER *40%* MOISTURE" ---

--- with the 24 mm. "AMERICAN BANK NOTE CO. OTTAWA**" imprint - scanned at 60% scale ---**

★R**S-58 DP** - 20 pounds, black die proof "CANADA - F - 82" on heavy wove paper
a two-piece die proof - 291 and 145 mm. sections - the right end is missing a portion - scanned at 60% scale

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File path is [c:\ MS - STAMPS \ RS_STAMPS \ 1897 \ over 40% moisture \ 20 pounds - black],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
January 8th 2014, JBH